



On approval of the Rules for provision of information by brokers on transactions of individuals with securities, commodity exchanges, information on transactions of individuals with exchange goods sold on a commodity exchange, and their forms

Unofficial translation

Order of the Minister of Finance of the Republic of Kazakhstan dated June 4, 2020 No. 568. Registered in the Ministry of Justice of the Republic of Kazakhstan on June 8, 2020 No. 20833

Unofficial translation

Footnote. Comes into force from 01.01.2021 in accordance with paragraph 4 of this order.

In accordance with paragraph 15 of Article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget (Tax Code)"

I HEREBY ORDER:

1. To approve the attached:

1) Rules for provision of information by brokers on transactions of individuals with securities in accordance with Appendix 1 to this order;

2) the form of information provided by brokers on transactions of individuals with securities in accordance with Appendix 2 to this order;

3) Rules for submission of information by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange, in accordance with Appendix 3 to this order;

4) the form of information provided by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange, in accordance with Appendix 4 to this order.

2. To declare invalid:

1) the order of the Minister of Finance of the Republic of Kazakhstan dated July 28, 2016 No. 408 "On approval of the Rules and forms for submission of information by brokers about transactions of audited individuals with securities or exchange goods sold on a commodity exchange" (registered in the Register of state registration of regulatory legal acts under No. 14178, published on September 9, 2016 in the information and legal system "Adilet");

2) paragraph 4 of the List of orders of the Ministry of Finance of the Republic of Kazakhstan, which are amended and supplemented, approved by order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2017 No. 213 "On amendments and additions to some orders of the Ministry of Finance of the Republic of Kazakhstan" (

registered in the Register of state registration of regulatory legal acts under No. 15096, published on June 13, 2017 in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan).

3. The State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan, in accordance with the procedure established by law, to ensure:

- 1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;
- 2) placement of this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;
- 3) within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan, submission of information to the Department of Legal Service of the Ministry of Finance of the Republic of Kazakhstan on implementation of measures provided for in subparagraphs 1) and 2) of this paragraph.

4. This order comes into force on January 1, 2021 and is subject to official publication.

*Minister of finance of the
Republic of Kazakhstan*

Ye. Zhamaubayev

" A G R E E D "

Agency of the Republic of Kazakhstan for
regulation and development of
financial market

" A G R E E D "

Ministry of trade and integration of the
Republic of Kazakhstan

Appendix 1
to the order of the
First Deputy Prime Minister of the
Republic of Kazakhstan –
Minister of finance of the
Republic of Kazakhstan
dated June 4, 2020 № 568

Rules for provision of information by brokers on transactions of individuals with securities

Chapter 1. General provisions

1. These Rules for provision of information by brokers on transactions of individuals with securities (hereinafter referred to as the Rules) are developed in accordance with paragraph 15 of Article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) and determine the procedure for brokers to submit information on transactions of individuals with securities (hereinafter - Information).

Chapter 2. Procedure for submission of Information

2. Information is provided by brokers at the request of state revenue authorities in the form in accordance with the appendix to these Rules.

3. Information is submitted by brokers electronically by means of transmission over information and communication network that provides protection, authentication, integrity check and encryption of data transmitted over the network in the form in accordance with Appendix 2 to this order, and is certified by the electronic digital signature of the head.

4. In case of impossibility of submitting the Information over the information and communication network, as well as in the event of technical errors, the Information is submitted in electronic form in the format "Microsoft Excel" or "Microsoft Access".

Appendix
to the Rules for
provision of information by
brokers on transactions of
individuals with securities
Form

Request of state revenue authority for information submission

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(name of the state revenue authority) in accordance with paragraph 15 of article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) asks to submit available information on transactions of individuals with securities surname, name, patronymic (if any)

— individual identification number

— for a period from __ 20 __ to __ 20 __
Reasons of the request

— Head (Deputy head) of the state revenue authority

— (surname, name and patronymic (if any), signature, seal)

Appendix 2
to the order of the
First Deputy Prime Minister of the
Republic of Kazakhstan –
Minister of finance of the
Republic of Kazakhstan dated
June 4, 2020 № 568

Form

Information, submitted by brokers
on transactions of individuals with
securities
for a period from __ 20__
to __ 20__

Name of the broker

business-identification number of the broker

No	Individual identification number	Surname, name, patronymic (if any) of a n individual	Type of security	International security identification number (ISIN code)	Number of securities	Nominal value of securities , tenge	Date of transaction	Type of transaction	Counterparty for the transaction
1	2	3	4	5	6	7	8	9	10
Number of securities constituting the underlying asset of one depositary receipt			Placement price of depositary receipts, tenge	Term of circulation of depositary receipts	Name of the mutual investment fund	Business identification number of management company	Name of the management company		
11			12	13	14	15	16		

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Surname, name, patronymic (if any) of the head, (electronic digital signature)

Surname, name, patronymic (if any), phone number of the executive

Address of the broker

Appendix
to the form "Information,
submitted by brokers on
transactions of individuals with
securities"

Explanation of filling out the form "Information submitted by brokers on transactions of individuals with securities"

1. The form "Information submitted by brokers on transactions of individuals with securities" (hereinafter - Information) includes the following data:

in column 1 - the ordinal number of the line;

in column 2 - the individual identification number of the individual who holds the securities;

in column 3 - last name, first name, patronymic (if any) of the individual holding the securities;

in column 4 - the type of security is indicated, in accordance with paragraph 2 of Article 129 of the Civil Code of the Republic of Kazakhstan dated December 27, 1994, the holder of which is an individual specified in column 3;

in column 5 - the international identification number of the security (ISIN code);

in column 6 - the number of securities of the type indicated in column 4;

in column 7 - the nominal value of the securities, in tenge;

in column 8 - the date of the transaction;

in column 9 - the type of transaction;

in column 10 - the counterparty for the transaction;

2. In case of submission of information on depositary receipts, the following information is additionally submitted:

in column 11 - the number of securities constituting the underlying asset of one depositary receipt;

in column 12 - the placement price of depositary receipts, in tenge;

in column 13 - the term of circulation of depositary receipts;

3. In case of submission of information on shares, the following information is additionally provided:

in column 14 - the name of the mutual investment fund;

in column 15 - the business identification number of the management company;

in column 16 - the name of the management company.

4. The information is certified by the electronic digital signature of the head.

Appendix 3
to the order of the
First Deputy Prime Minister of the
Republic of Kazakhstan –
Minister of finance of the
Republic of Kazakhstan dated
June 4, 2020 № 568

Rules for submission of information by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange

Chapter 1. General provisions

1. These Rules for submission of information by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange (hereinafter referred to as the Rules) are developed in accordance with paragraph 15 of Article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) and determine the procedure for submission of information by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange (hereinafter - Information).

Chapter 2. Procedure for submission of information

2. Information is provided by commodity exchanges at the request of state revenue authorities in the form in accordance with the appendix to these Rules.

3. Information is submitted by commodity exchanges electronically by means of transmission over an information and communication network that provides protection, authentication, integrity check and encryption of data transmitted over the network in the form, in accordance with Appendix 4 to this Order, and is certified by the electronic digital signature of the head.

4. In case of impossibility of obtaining the Information via the information and communication network, as well as in the event of technical errors, the Information is submitted in electronic form in the format "Microsoft Excel" or "Microsoft Access".

Appendix
to the Rules for
submission of information by
commodity exchanges on
transactions of individuals with
exchange goods sold on a
commodity exchange
Form

Request of state revenue authority for information submission

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(name of the state revenue authority) in accordance with paragraph 15 of article 26 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget" (Tax Code) asks to submit available information on transactions of individuals with exchange goods, sold on the commodity exchange
last name, first name, patronymic (if any)

—

individual identification number

for the period from __ 20 __ to __ 20 __

Reasons for the request

Head (Deputy head) of the state revenue authority

(surname, name and patronymic (if any), signature, seal)

Appendix 4
to the order of the
First Deputy Prime Minister of the
Republic of Kazakhstan –
Minister of finance of the
Republic of Kazakhstan
dated June 4, 2020 № 568
Form

Information submitted by commodity exchanges on transactions of individuals with exchange goods sold on the commodity exchange for the period from __ 20 __ to __ 20 __

Name of commodity exchange _____
business-identification number _____

№	Individual identification number of an individual	Surname, name, patronymic (if any)	Name of goods	Unit of measurement	Cost of goods (tenge)
1	2	3	4	5	6

Surname, name, patronymic (if any) of the head,
(electronic digital signature)

Surname, name, patronymic (if any), phone number of the executive

Commodity exchange address _____

Appendix
to the form "Information,
submitted by commodity
exchanges on transactions of
individuals with

Explanation of filling out the form "Information provided by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange"

1. The form "Information submitted by commodity exchanges on transactions of individuals with exchange goods sold on a commodity exchange" (hereinafter - Information) includes the following data:

in column 1 - the ordinal number of the line;

in column 2 - the individual identification number of the individual who buys the exchange goods;

in column 3 - last name, first name, patronymic (if any) of an individual who buys the exchange goods;

in column 4 - the name of the exchange goods;

in column 5 - the unit of measurement of the exchange goods;

in column 6 - the cost of the exchange goods, in tenge.

2. The information is certified by the electronic digital signature of the head.